

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Switzerland County School Corp (7775)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,665,867	\$2,027,091	\$2,167,366	\$2,607,436	57%	29%	20%
	11200 Regular Programs; Middle/Junior High	\$724,965	\$994,930	\$886,403	\$1,003,421	38%	1%	13%
	11300 Regular Programs; High School	\$1,082,833	\$1,341,151	\$1,443,127	\$1,370,159	27%	2%	-5%
	11410 Vocational Education; Agriculture A	\$80,291	\$116,132	\$118,520	\$119,356	49%	3%	1%
	11450 Vocational Education; Consumer and Homemaking	\$101,336	\$59,379	\$57,798	\$30,416	-70%	-49%	-47%
	11590 Other Vocational Education Programs	\$0	\$0	\$1,366	\$0	n/a	n/a	-100%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$14,180	\$31,323	-\$17,041	n/a	-220%	-154%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$22,381	\$3,862	\$0	\$0	-100%	-100%	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$6,390	\$15,244	n/a	n/a	139%
	12100 2007 Account Code - Gifted and Talented	\$9,668	\$11,164	\$0	\$0	-100%	-100%	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$25,928	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$142,549	\$226,857	\$218,989	\$308,938	117%	36%	41%
	12340 Physical Impairment; Hearing Impairment	\$9,805	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$813	\$0	\$0	\$5,849	> 500%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$53,731	\$56,484	\$68,048	n/a	27%	20%
	12520 Culturally Different; Compensatory	\$11,975	\$273,151	\$283,295	\$65,952	451%	-76%	-77%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$85,278	\$54,834	\$36,470	\$17,854	-79%	-67%	-51%
	12610 Learning Disability	\$0	\$0	\$0	\$49,725	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$79,482	\$61,359	\$16,597	\$11,190	-86%	-82%	-33%
	12900 Other Special Programs	\$3,827	\$0	\$0	\$0	-100%	n/a	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,203	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$4,503	\$28,280	\$24,468	\$5,000	11%	-82%	-80%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$3,435	\$0	n/a	n/a	-100%
	14300 Summer School Programs; High School	\$12,347	\$0	\$10,334	\$0	-100%	n/a	-100%
	15100 Enrichment Programs; Non-Credit	\$0	\$963	\$0	\$0	n/a	-100%	n/a
	16100 Remediation Testing	\$103,527	\$91,646	\$81,873	\$43,263	-58%	-53%	-47%
	16200 Preventive Remediation	\$0	\$142	\$37	\$95	n/a	-33%	157%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$1,861	\$0	\$0	n/a	-100%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$141,089	\$173,875	\$168,818	\$123,348	-13%	-29%	-27%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$495,743	\$0	\$0	\$0	-100%	n/a	n/a
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$464,839	\$465,195	\$461,902	n/a	-1%	-1%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$325,125	\$0	\$414	n/a	-100%	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$36,619	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$48,042	\$62,427	\$63,521	\$71,980	50%	15%	13%
	22220 Library/Media Services; School Library	\$68,623	\$82,685	\$75,511	\$88,293	29%	7%	17%
	22230 Library/Media Services; Audiovisual	\$1,637	\$968	\$737	\$238	-85%	-75%	-68%
	22240 Library/Media Services; Educational Television	\$90	\$0	\$0	\$419	366%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$241,881	\$16,829	\$2,007	\$11,138	-95%	-34%	455%
	22290 Library/Media Services; Other Educational Media Services	\$155	\$749	\$0	\$1,958	> 500%	161%	n/a
	24100 Office of The Principal	\$324,431	\$631,531	\$636,513	\$720,042	122%	14%	13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$88,263	\$170,064	\$119,534	\$128,989	46%	-24%	8%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,770	\$76	\$179	\$1,783	-90%	> 500%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$240,464	\$332,924	\$404,895	\$148,544	-38%	-55%	-63%
<b>Student Academic Achievement Total</b>		<b>\$5,847,454</b>	<b>\$7,622,803</b>	<b>\$7,381,184</b>	<b>\$7,489,883</b>	<b>28%</b>	<b>-2%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$0	\$24,067	\$0	\$0	n/a	-100%	n/a
	21110 Attendance and Social Work Services; Service Area Direction	\$289	\$0	\$0	\$0	-100%	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$16,467	\$23,074	\$33,787	\$31,040	88%	35%	-8%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$22,181	\$11,177	\$0	n/a	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$55,533	\$197,502	\$194,329	\$234,186	322%	19%	21%
	21220 Guidance Services; Counseling Services	\$16,991	\$0	\$0	\$0	-100%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	21340 Health Services; Nurse Services	\$27,348	\$96,727	\$101,053	\$116,069	324%	20%	15%
	21390 Health Services; Other Health Services	\$0	\$8,796	\$6,082	-\$6,052	n/a	-169%	-200%
	22110 Improvement of Instruction; Service Area Direction	\$30,409	\$135	\$0	\$137	-100%	1%	n/a

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,074	\$7,996	\$14,117	\$12,346	495%	54%	-13%
	22130 Improvement of Instruction; Instructional Staff Training	\$39,322	\$16,186	\$3,302	\$22,628	-42%	40%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$69	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$35,026	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$36,012	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$704	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$15,515	n/a	n/a	n/a
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$161	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$27,989	\$33,073	\$46,836	\$92,849	232%	181%	98%
	23190 Board of Education; Other Governing Body Services	\$3,030	\$7,422	\$2,927	\$21,205	> 500%	186%	> 500%
	23210 Executive Administration; Office of The Superintendent	\$154,818	\$229,298	\$238,257	\$233,271	51%	2%	-2%
	23220 Executive Administration; Community Relations	\$0	\$9,190	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$13,008	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$0	\$6,889	\$0	\$0	n/a	-100%	n/a
	25750 Personnel Services; Health Services	\$1,256	\$102	\$0	\$111,518	> 500%	> 500%	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$237	\$200	\$14,896	n/a	> 500%	> 500%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$124,025	\$85,524	\$19,072	n/a	-85%	-78%
<b>Student Instructional Support Total</b>		<b>\$388,605</b>	<b>\$806,900</b>	<b>\$738,590</b>	<b>\$990,584</b>	<b>155%</b>	<b>23%</b>	<b>34%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$6,737	\$18,545	\$56,661	\$71,863	> 500%	287%	27%
	23160 Board of Education; Promotion Expenses	\$4,483	\$1,787	\$1,552	\$1,745	-61%	-2%	12%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,384	\$17,816	\$30,417	\$4,350	-67%	-76%	-86%
	25110 Fiscal Services; Office of The Business Manager	\$41,643	\$88,148	\$86,781	\$109,916	164%	25%	27%
	25160 Fiscal Services; Financial Accounting	\$1,763	\$699	\$699	\$800	-55%	14%	14%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$302	\$139	\$74	n/a	-75%	-46%
	25193 Other Fiscal Services; Printed Forms	\$1,334	\$2,791	\$2,774	\$2,798	110%	0%	1%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$514	\$0	\$0	n/a	-100%	n/a
	25196 Other Fiscal Services; Cash Change	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$5,000	\$10,000	\$0	n/a	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$112,637	-\$16,017	\$63,398	n/a	-44%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$425,517	\$471,145	\$463,735	\$528,472	24%	12%	14%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$362,978	\$389,040	\$461,901	\$466,270	28%	20%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,161	\$32,718	\$18,029	\$11,500	-13%	-65%	-36%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$35,962	\$57,961	\$78,561	\$39,481	10%	-32%	-50%
	26499 2007 Account Code - Other	\$25,000	\$182,589	\$175,701	\$104,485	318%	-43%	-41%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$26	\$29	n/a	n/a	10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$98,160	\$135,146	\$32,577	\$48,330	-51%	-64%	48%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$2,152	\$264	\$3,026	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$25,296	\$45,661	\$46,246	\$69,917	176%	53%	51%
	27100 Student Transportation; Vehicle Operation	\$184,537	\$216,722	\$226,907	\$255,557	38%	18%	13%
	27200 Student Transportation; Monitoring Services	\$11,976	\$13,599	\$14,048	\$21,507	80%	58%	53%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$125,656	\$120,686	\$93,869	\$118,893	-5%	-1%	27%
	27400 Student Transportation; Purchase of School Buses	\$23,100	\$163,380	\$49,635	\$350,341	> 500%	114%	> 500%
	27500 Student Transportation; Insurance on Buses	\$22,000	\$24,126	\$29,021	\$24,583	12%	2%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$377,525	\$491,404	\$482,551	\$487,605	29%	-1%	1%
	27900 Student Transportation; Other Student Transportation Services	\$30,740	\$33,197	\$36,677	\$12,764	-58%	-62%	-65%
	27910 Student Transportation; Bus Driver Training	\$0	\$461	\$100	\$0	n/a	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$8,036	\$13,991	\$0	\$20,108	150%	44%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$231,804	\$242,359	\$255,352	\$265,796	15%	10%	4%
	31400 Food Services Operations; Food Purchases	\$164,446	\$249,892	\$245,266	\$243,937	48%	-2%	-1%
	31900 Other Food Services	\$721	\$1,686	\$21,093	\$2,676	271%	59%	-87%
	33100 Community Service Operations; Direction of Community Services	\$122	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$3	\$0	\$0	\$1,462	> 500%	n/a	n/a
	33400 Athletic Coaches	\$35,686	\$40,921	\$38,806	\$31,676	-11%	-23%	-18%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	-\$27,342	\$0	\$0	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$737	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$8,469	\$10,774	n/a	n/a	27%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$6,911	\$0	\$0	\$1,008	-85%	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$2,281,772</b>	<b>\$3,147,843</b>	<b>\$2,954,600</b>	<b>\$3,372,116</b>	<b>48%</b>	<b>7%</b>	<b>14%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$33,612	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$360,789	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$15,466	\$567	\$41	\$330	-98%	-42%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$13,469	\$1,532	\$0	n/a	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$172,518	\$289,362	\$142,580	\$99,081	-43%	-66%	-31%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,224	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$71,862	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$76,188	\$215,594	\$213,569	\$183,341	141%	-15%	-14%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$25,669	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$70,000	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$2,380	\$0	\$0	\$0	-100%	n/a	n/a
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$3,402	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$101,000	\$50,500	-50%	-50%	-50%
	54100 2007 Account Code - Veterans' Memorial Fund	\$28,632	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$115,975	\$479,079	\$516,564	\$237,528	105%	-50%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$99,114	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$122,187	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,075,090</b>	<b>\$1,103,698</b>	<b>\$975,286</b>	<b>\$792,081</b>	<b>-26%</b>	<b>-28%</b>	<b>-19%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$91,197	\$99,912	\$132,075	\$53,963	-41%	-46%	-59%
	26492 2007 Account Code - Social Security	\$406,439	\$546,090	\$563,479	\$245,936	-39%	-55%	-56%
	26493 2007 Account Code - Workmen's Compensation	\$5,000	\$0	\$5,958	\$0	-100%	n/a	-100%
	26494 2007 Account Code - Group Insurance	\$549,609	\$1,324,067	\$1,328,667	\$1,014,017	84%	-23%	-24%
	26496 2007 Account Code - Unemployment Compensation	\$3,297	\$8,418	\$3,885	\$8,079	145%	-4%	108%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$62,000	\$15,000	\$0	n/a	-100%	-100%
<b>prorated Total</b>		<b>\$1,055,541</b>	<b>\$2,040,487</b>	<b>\$2,049,064</b>	<b>\$1,321,996</b>	<b>25%</b>	<b>-35%</b>	<b>-35%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,645,728	\$9,097,922	\$8,902,555	\$8,449,823	27%	-7%	-5%
Student Instructional Support	\$437,549	\$947,495	\$874,320	\$1,098,978	151%	16%	26%
Overhead and Operational	\$2,490,094	\$3,572,616	\$3,346,563	\$3,625,777	46%	1%	8%
Nonoperational	\$1,075,090	\$1,103,698	\$975,286	\$792,081	-26%	-28%	-19%
<b>Grand Total</b>	<b>\$10,648,461</b>	<b>\$14,721,732</b>	<b>\$14,098,725</b>	<b>\$13,966,659</b>	<b>31%</b>	<b>-5%</b>	<b>-1%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
62.4%	61.8%	63.1%	60.5%
4.1%	6.4%	6.2%	7.9%
23.4%	24.3%	23.7%	26.0%
10.1%	7.5%	6.9%	5.7%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.5%	68.2%	69.3%	68.4%